



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: June 1, 2011

TO: Honorable Members of the City Council

FROM: Jay M. Goldstone, Chief Operating Officer  
Mary Lewis, Chief Financial Officer

SUBJECT: Supplemental May Revision to the Fiscal Year 2012 Proposed Budget

---

The close of Fiscal Year 2010 is nearing completion, but not final, and the preliminary, unaudited results show that there is a higher fund balance projected in the General Fund than had been previously estimated. This higher reserve balance should be understood in context with the City's budget actions to balance both the Fiscal Year 2010 and Fiscal Year 2011 General Fund budgets. The City revised the Fiscal Year 2010 annual budget to reduce expenditures midyear and "bank" \$24.6 million in property tax revenue collected in Fiscal Year 2010 to help balance the Fiscal Year 2011 budget. Once these actions are taken into account, and combined with the projections for Fiscal Year 2011 year end, the Fiscal Year 2012 fund balance is expected to be approximately 8.4 percent, exceeding the City's reserve goal.

In light of these projected positive results, the Mayor proposes further amendments to his Fiscal Year 2012 Proposed Budget. These amendments are in addition to the Mayor's May Revision dated May 19, 2011 and represent one-time expenditures in the amount of \$4.2 million to the Fire-Rescue, Disability Services, and Transportation & Storm Water Departments.

Based upon the most recent financial information (see *Attachment 1*), the Fiscal Year 2011 General Fund reserve balance is now projected to be \$94.1 million. The City's Reserve Policy currently sets a goal of a minimum of 8.0 percent of General Fund revenues to be held in General Fund reserves by Fiscal Year 2012. Even though the City chose not to add funding to the reserves in Fiscal Year 2011, based on the Fiscal Year 2012 General Fund revenues of \$1,123.0 million, as of the May Revision, and lower expenditure rates, the projected Fiscal Year 2012 General Fund reserve is estimated to exceed the 8.0 percent target by \$4.2 million.

The Fiscal Year 2012 proposed budget for the Fire-Rescue Department includes a contribution of \$1.7 million to fund the upgrade of the Fire Alert System. The total cost to replace this system is

Page 2  
Honorable Members of the City Council  
June 1, 2011

estimated to be \$3.4 million. An additional \$1.7 million increase in operating and capital expenditures is added in this amendment to complete the project in Fiscal Year 2012.

The Disability Services Department includes a contribution of \$1.5 million to support ADA capital projects. An additional \$1.2 million is added in this amendment for a total one-time contribution of \$2.7 million for ADA projects in Fiscal Year 2012.

Finally, added in this amendment is an additional one-time expenditure increase of \$1.3 million to the Transportation & Storm Water Department (Streets Division) for street-related repairs.

*Attachments 2 and 3* include these additional changes to the Fiscal Year 2012 Proposed Budget and replace the General Fund and Capital Improvements Program (CIP) schedules that were included in the May Revision dated May 19, 2011.

  
Mary Lewis  
Chief Financial Officer

  
Jay M. Goldstone  
Chief Operating Officer

Attachments:

1. Update to Fiscal Year 2011 Year-End Budget Monitoring Report to Reflect Changes to General Fund Reserve Estimates
2. Update to the Fiscal Year 2012 Mayor's May Revision General Fund Summary Table
3. Update to the Fiscal Year 2012 Mayor's May Revision CIP Schedule

cc: Honorable Mayor Jerry Sanders  
Julie Dubick, Chief of Staff  
Wally Hill, Assistant Chief Operating Officer  
Andrea Tevlin, Independent Budget Analyst  
Javier Mainar, Fire Chief  
Kip Sturdevan, Transportation & Storm Water Interim Director  
Mark Leonard, Financial Management Director  
Aimee Benjamin, Director of Council Affairs  
Julio Canizal, Budget Manager



## THE CITY OF SAN DIEGO

## M E M O R A N D U M

DATE: May 31, 2011

TO: Honorable Members of the City Council

FROM: Mark Leonard, Financial Management Director

SUBJECT: Update to Fiscal Year 2011 Year-End Budget Monitoring Report to Reflect Changes to General Fund Reserve Estimates

The Financial Management Department released the Fiscal Year 2011 Year-End Budget Monitoring Report [Year-End Report] on May 18, 2011 and presented the results to the City Council on May 23rd. Included in the report were unaudited estimates of FY 2010 and FY 2011 General Fund reserve levels. The purpose of this memo is to transmit revisions to the Year-End Report as a result of a change to the FY 2010 reserve estimate. This change was primarily due to a budgeted transfer to the General Fund from the Environmental Growth Fund (EGF) that was not included in the May 18th Year-End Report. The Year-End Report included information from the FY 2010 close process which is not completed and results from FY 2010 are subject to change until the audit is final. It is important to note that the EGF transfer was part of the FY 2010 Adopted Budget, as approved by City Council, and amounts are budgeted and transferred annually to reimburse the Park and Recreation Department for the EGF eligible activities of preserving and enhancing the environment.

The EGF transfer impacts the estimated General Fund reserve levels for both FY 2010 and FY 2011. The attachment provides revised tables 3 and 4 from the Year-End Report with updated reserve estimates. As indicated, the updated FY 2010 General Fund reserve estimate increases to \$105.5 million, and the updated FY 2011 General Fund reserve estimate increases to \$94.1 million. (The FY 2010 estimated \$105.5 million reserve amount includes the property tax revenue of \$24.6 million that had been designated in the FY 2010 and FY 2011 budget actions to be used to help balance the FY 2011 budget. Based on the current year end projections for FY 2011, only part of this fund balance will be needed and thereby contributes to a more positive estimate for the FY 2011 reserve.) This results in a FY 2011 projected reserve level of 8.8% compared to 7.8% projected in the May 18th Year-End Report.

While the updated projection for the FY 2011 General Fund reserve level of 8.8% exceeds the budgeted target of 7% for FY2011, it achieves the City's goal of reaching an 8% reserve level. It

Page 2  
Honorable Members of the City Council  
May 31, 2011

should be noted that these reserve levels are estimates based on unaudited activity for FY 2010 and projected activity for FY 2011. Several factors could impact the current projections, including changes in economic conditions.

Mark Leonard  
Financial Management Director

Attachment

cc: Honorable Mayor Jerry Sanders  
Julie Dubick, Chief of Staff  
Jay M. Goldstone, Chief Operating Officer  
Mary Lewis, Chief Financial Officer  
Andrea Tevlin, Independent Budget Analyst

**Updated General Fund Reserve Estimates Tables**  
Fiscal Year 2011 Year-End Budget Monitoring Report

**FY 2010 General Fund Estimated Unaudited Reserve**

Table 3 (REVISED)

| Description  | Amount<br>(in millions) |
|--|-------------------------|
| Unassigned Fund Balance                                | \$ 26.0                 |
| Emergency Reserve                                      | 55.0                    |
| Subtotal   | \$ 81.0                 |
| Property Tax Revenue Set-Aside for FY 2011             | \$ 24.6                 |
| <b>FY 2010 Estimated Unaudited Ending Fund Balance</b> | <b>\$ 105.5</b>         |

**FY 2011 General Fund Reserve Estimates**

Table 4 (REVISED)

| Description                                  | Amount<br>(in millions) |
|--|-------------------------|
| FY 2010 Unaudited Ending Fund Balance        | \$ 105.5                |
| Property Tax Revenue Set-Aside for FY 2011   | (24.6)                  |
| FY 2011 Net Year-End Projection <sup>1</sup> | 8.1                     |
| Release Prior-Year Encumbrances              | 5.0                     |
| <b>FY 2011 Projected Ending Fund Balance</b> | <b>\$ 94.1</b>          |

<sup>1</sup> Incorporates an estimated \$550,000 impact to the General Fund to resolve Publishing Services negative fund balance.

UPDATE TO THE FISCAL YEAR 2012 MAYOR'S MAY REVISION GENERAL FUND SUMMARY TABLE

Attachment 2

| GENERAL FUND | DEPARTMENT TITLE                           | BUDGET ADJUSTMENT                       | FTE         | PE                  | NPE                | EXP                 | REVENUE           |
|--------------|--|---|-------------|---------------------|--------------------|---------------------|-------------------|
|              | Administration                             | Fringe Benefit Adjustments              | 0.00        | \$ (2,402)          | \$ -               | \$ (2,402)          | \$ -              |
|              |  | Retiree Health Care Adjustment          | 0.00        | \$ (3,803)          | \$ -               | \$ (3,803)          | \$ -              |
|              |  | Unemployment Insurance Adjustment       | 0.00        | \$ 2,079            | \$ -               | \$ 2,079            | \$ -              |
|              | <b>Administration Total</b>                |   | <b>0.00</b> | <b>\$ (4,126)</b>   | <b>\$ -</b>        | <b>\$ (4,126)</b>   | <b>\$ -</b>       |
|              | Business Office                            | IT Restructure                          | 0.00        | \$ -                | \$ (32)            | \$ (32)             | \$ -              |
|              |  | Fringe Benefit Adjustments              | 0.00        | \$ (1,081)          | \$ -               | \$ (1,081)          | \$ -              |
|              |  | Retiree Health Care Adjustment          | 0.00        | \$ (1,542)          | \$ -               | \$ (1,542)          | \$ -              |
|              |  | Unemployment Insurance Adjustment       | 0.00        | \$ 876              | \$ -               | \$ 876              | \$ -              |
|              | <b>Business Office Total</b>               |   | <b>0.00</b> | <b>\$ (1,747)</b>   | <b>\$ (32)</b>     | <b>\$ (1,779)</b>   | <b>\$ -</b>       |
|              | City Attorney                              | IT Restructure                          | 0.00        | \$ -                | \$ (6,636)         | \$ (6,636)          | \$ -              |
|              |  | Reduction in Publishing Services Costs  | 0.00        | \$ -                | \$ (11,568)        | \$ (11,568)         | \$ -              |
|              |  | Civil Prosecutions Transfer             | 0.00        | \$ -                | \$ 50,000          | \$ 50,000           | \$ -              |
|              |  | Fringe Benefit Adjustments              | 0.00        | \$ (46,735)         | \$ -               | \$ (46,735)         | \$ -              |
|              |  | Retiree Health Care Adjustment          | 0.00        | \$ (69,853)         | \$ -               | \$ (69,853)         | \$ -              |
|              |  | Unemployment Insurance Adjustment       | 0.00        | \$ 40,884           | \$ -               | \$ 40,884           | \$ -              |
|              |  | DCAA Mandatory Furlough Restoration     | 0.00        | \$ (196,000)        | \$ -               | \$ (196,000)        | \$ -              |
|              | <b>City Attorney Total</b>                 |   | <b>0.00</b> | <b>\$ (271,704)</b> | <b>\$ 31,700</b>   | <b>\$ (239,904)</b> | <b>\$ -</b>       |
|              | City Auditor                               | IT Restructure                          | 0.00        | \$ -                | \$ (75)            | \$ (75)             | \$ -              |
|              |  | Fringe Benefit Adjustments              | 0.00        | \$ (2,027)          | \$ -               | \$ (2,027)          | \$ -              |
|              |  | Retiree Health Care Adjustment          | 0.00        | \$ (4,061)          | \$ -               | \$ (4,061)          | \$ -              |
|              |  | Unemployment Insurance Adjustment       | 0.00        | \$ 2,880            | \$ -               | \$ 2,880            | \$ -              |
|              | <b>City Auditor Total</b>                  |   | <b>0.00</b> | <b>\$ (3,208)</b>   | <b>\$ (75)</b>     | <b>\$ (3,283)</b>   | <b>\$ -</b>       |
|              | City Clerk                                 | IT Restructure                          | 0.00        | \$ -                | \$ (201)           | \$ (201)            | \$ -              |
|              |  | Reduction in Publishing Services Costs  | 0.00        | \$ -                | \$ (21,395)        | \$ (21,395)         | \$ -              |
|              |  | Fringe Benefit Adjustments              | 0.00        | \$ (4,747)          | \$ -               | \$ (4,747)          | \$ -              |
|              |  | Retiree Health Care Adjustment          | 0.00        | \$ (9,406)          | \$ -               | \$ (9,406)          | \$ -              |
|              |  | Unemployment Insurance Adjustment       | 0.00        | \$ 3,830            | \$ -               | \$ 3,830            | \$ -              |
|              | <b>City Clerk Total</b>                    |   | <b>0.00</b> | <b>\$ (10,523)</b>  | <b>\$ (21,395)</b> | <b>\$ (31,918)</b>  | <b>\$ -</b>       |
|              | City Comptroller                           | IT Restructure                          | 0.00        | \$ -                | \$ (1,702)         | \$ (1,702)          | \$ -              |
|              |  | Fringe Benefit Adjustments              | 0.00        | \$ (11,272)         | \$ -               | \$ (11,272)         | \$ -              |
|              |  | Retiree Health Care Adjustment          | 0.00        | \$ (16,620)         | \$ -               | \$ (16,620)         | \$ -              |
|              |  | Unemployment Insurance Adjustment       | 0.00        | \$ 9,502            | \$ -               | \$ 9,502            | \$ -              |
|              | <b>City Comptroller Total</b>              |   | <b>0.00</b> | <b>\$ (18,590)</b>  | <b>\$ (1,702)</b>  | <b>\$ (20,292)</b>  | <b>\$ -</b>       |
|              | City Treasurer                             | IT Restructure                          | 0.00        | \$ -                | \$ (5,751)         | \$ (5,751)          | \$ -              |
|              |  | Reduction in Publishing Services Costs  | 0.00        | \$ -                | \$ (31,214)        | \$ (31,214)         | \$ -              |
|              |  | Addition of Parking Revenue             | 0.00        | \$ -                | \$ -               | \$ -                | \$ 318,386        |
|              |  | Fringe Benefit Adjustments              | 0.00        | \$ (11,875)         | \$ -               | \$ (11,875)         | \$ -              |
|              |  | Retiree Health Care Adjustment          | 0.00        | \$ (22,659)         | \$ -               | \$ (22,659)         | \$ -              |
|              |  | Unemployment Insurance Adjustment       | 0.00        | \$ 9,757            | \$ -               | \$ 9,757            | \$ -              |
|              | <b>City Treasurer Total</b>                |   | <b>0.00</b> | <b>\$ (24,777)</b>  | <b>\$ (36,966)</b> | <b>\$ (61,742)</b>  | <b>\$ 318,386</b> |
|              | Citywide Program Expenditures              | Civil Prosecutions Transfer             | 0.00        | \$ -                | \$ (50,000)        | \$ (50,000)         | \$ -              |
|              |  | MADS Assessment to Public Property      | 0.00        | \$ -                | \$ 13,000          | \$ 13,000           | \$ -              |
|              |  | MTS Maintenance of Effort (MOE) Payment | 0.00        | \$ -                | \$ 181,102         | \$ 181,102          | \$ -              |
|              | <b>Citywide Program Expenditures Total</b> |   | <b>0.00</b> | <b>\$ -</b>         | <b>\$ 144,102</b>  | <b>\$ 144,102</b>   | <b>\$ -</b>       |
|              | Council Administration                     | IT Restructure                          | 0.00        | \$ -                | \$ (5)             | \$ (5)              | \$ -              |
|              |  | Design Costs for Ninth Council Office   | 0.00        | \$ -                | \$ 41,000          | \$ 41,000           | \$ -              |
|              |  | Fringe Benefit Adjustments              | 0.00        | \$ (1,578)          | \$ -               | \$ (1,578)          | \$ -              |
|              |  | Retiree Health Care Adjustment          | 0.00        | \$ (2,565)          | \$ -               | \$ (2,565)          | \$ -              |
|              |  | Unemployment Insurance Adjustment       | 0.00        | \$ 1,447            | \$ -               | \$ 1,447            | \$ -              |
|              | <b>Council Administration Total</b>        |   | <b>0.00</b> | <b>\$ (2,696)</b>   | <b>\$ 40,985</b>   | <b>\$ 38,289</b>    | <b>\$ -</b>       |

UPDATE TO THE FISCAL YEAR 2012 MAYOR'S MAY REVISION GENERAL FUND SUMMARY TABLE

| DEPARTMENT TITLE                | BUDGET ADJUSTMENT                 | FTE         | PE                | NPE             | EXP               | REVENUE     |
|---------------------------------|-----------------------------------|-------------|-------------------|-----------------|-------------------|-------------|
| Council District 1              | Fringe Benefit Adjustments        | 0.00        | \$ (1,270)        | \$ -            | \$ (1,270)        | \$ -        |
|                                 | Retiree Health Care Adjustment    | 0.00        | \$ (2,138)        | \$ -            | \$ (2,138)        | \$ -        |
|                                 | Unemployment Insurance Adjustment | 0.00        | \$ 966            | \$ -            | \$ 966            | \$ -        |
|                                 | IT Services Transfer Adjustment   | 0.00        | \$ -              | \$ 802          | \$ 802            | \$ -        |
|                                 | OneSD Support Adjustment          | 0.00        | \$ -              | \$ (543)        | \$ (543)          | \$ -        |
| <b>Council District 1 Total</b> |                                   | <b>0.00</b> | <b>\$ (2,382)</b> | <b>\$ 259</b>   | <b>\$ (2,123)</b> | <b>\$ -</b> |
| Council District 2              | Budget Realignment                | 0.00        | \$ (8,025)        | \$ -            | \$ (8,025)        | \$ -        |
|                                 | Fringe Benefit Adjustments        | 0.00        | \$ (1,241)        | \$ -            | \$ (1,241)        | \$ -        |
|                                 | Retiree Health Care Adjustment    | 0.00        | \$ (2,137)        | \$ -            | \$ (2,137)        | \$ -        |
|                                 | Unemployment Insurance Adjustment | 0.00        | \$ 1,083          | \$ -            | \$ 1,083          | \$ -        |
|                                 | IT Services Transfer Adjustment   | 0.00        | \$ -              | \$ 747          | \$ 747            | \$ -        |
| <b>Council District 2 Total</b> |                                   | <b>0.00</b> | <b>\$ (9,240)</b> | <b>\$ -</b>     | <b>\$ (8,025)</b> | <b>\$ -</b> |
| Council District 3              | IT Restructure                    | 0.00        | \$ -              | \$ (11)         | \$ (11)           | \$ -        |
|                                 | Fringe Benefit Adjustments        | 0.00        | \$ (1,372)        | \$ -            | \$ (1,372)        | \$ -        |
|                                 | Retiree Health Care Adjustment    | 0.00        | \$ (2,138)        | \$ -            | \$ (2,138)        | \$ -        |
|                                 | Unemployment Insurance Adjustment | 0.00        | \$ 1,010          | \$ -            | \$ 1,010          | \$ -        |
|                                 | IT Services Transfer Adjustment   | 0.00        | \$ -              | \$ 757          | \$ 757            | \$ -        |
| <b>Council District 3 Total</b> |                                   | <b>0.00</b> | <b>\$ (2,333)</b> | <b>\$ (579)</b> | <b>\$ (2,333)</b> | <b>\$ -</b> |
| Council District 4              | Fringe Benefit Adjustments        | 0.00        | \$ (1,458)        | \$ -            | \$ (1,458)        | \$ -        |
|                                 | Retiree Health Care Adjustment    | 0.00        | \$ (2,138)        | \$ -            | \$ (2,138)        | \$ -        |
|                                 | Unemployment Insurance Adjustment | 0.00        | \$ 1,095          | \$ -            | \$ 1,095          | \$ -        |
|                                 | IT Services Transfer Adjustment   | 0.00        | \$ -              | \$ 748          | \$ 748            | \$ -        |
|                                 | OneSD Support Adjustment          | 0.00        | \$ -              | \$ (553)        | \$ (553)          | \$ -        |
| <b>Council District 4 Total</b> |                                   | <b>0.00</b> | <b>\$ (2,306)</b> | <b>\$ -</b>     | <b>\$ (2,306)</b> | <b>\$ -</b> |
| Council District 5              | Fringe Benefit Adjustments        | 0.00        | \$ (666)          | \$ -            | \$ (666)          | \$ -        |
|                                 | Retiree Health Care Adjustment    | 0.00        | \$ (1,924)        | \$ -            | \$ (1,924)        | \$ -        |
|                                 | Unemployment Insurance Adjustment | 0.00        | \$ 864            | \$ -            | \$ 864            | \$ -        |
|                                 | IT Services Transfer Adjustment   | 0.00        | \$ -              | \$ 787          | \$ 787            | \$ -        |
|                                 | OneSD Support Adjustment          | 0.00        | \$ -              | \$ (479)        | \$ (479)          | \$ -        |
| <b>Council District 5 Total</b> |                                   | <b>0.00</b> | <b>\$ 1,418</b>   | <b>\$ -</b>     | <b>\$ 1,418</b>   | <b>\$ -</b> |
| Council District 6              | Fringe Benefit Adjustments        | 0.00        | \$ (1,247)        | \$ -            | \$ (1,247)        | \$ -        |
|                                 | Retiree Health Care Adjustment    | 0.00        | \$ (2,138)        | \$ -            | \$ (2,138)        | \$ -        |
|                                 | Unemployment Insurance Adjustment | 0.00        | \$ 1,035          | \$ -            | \$ 1,035          | \$ -        |
|                                 | IT Services Transfer Adjustment   | 0.00        | \$ -              | \$ 729          | \$ 729            | \$ -        |
|                                 | OneSD Support Adjustment          | 0.00        | \$ -              | \$ (533)        | \$ (533)          | \$ -        |
| <b>Council District 6 Total</b> |                                   | <b>0.00</b> | <b>\$ (2,154)</b> | <b>\$ -</b>     | <b>\$ (2,154)</b> | <b>\$ -</b> |
| Council District 7              | IT Restructure                    | 0.00        | \$ -              | \$ (89)         | \$ (89)           | \$ -        |
|                                 | Fringe Benefit Adjustments        | 0.00        | \$ (1,278)        | \$ -            | \$ (1,278)        | \$ -        |
|                                 | Retiree Health Care Adjustment    | 0.00        | \$ (2,138)        | \$ -            | \$ (2,138)        | \$ -        |
|                                 | Unemployment Insurance Adjustment | 0.00        | \$ 1,035          | \$ -            | \$ 1,035          | \$ -        |
|                                 | IT Services Transfer Adjustment   | 0.00        | \$ -              | \$ 894          | \$ 894            | \$ -        |
| <b>Council District 7 Total</b> |                                   | <b>0.00</b> | <b>\$ (2,108)</b> | <b>\$ (532)</b> | <b>\$ (532)</b>   | <b>\$ -</b> |

UPDATE TO THE FISCAL YEAR 2012 MAYOR'S MAY REVISION GENERAL FUND SUMMARY TABLE

| DEPARTMENT TITLE                  | BUDGET ADJUSTMENT                                   | FTE            | PE                | NPE                 | EXP                 | REVENUE            |                  |
|-----------------------------------|---|----------------|-------------------|---------------------|---------------------|--------------------|------------------|
| Council District 8                | Fringe Benefit Adjustments                          | 0.00           | \$ (1,056)        | \$ -                | \$ (1,056)          | \$ -               |                  |
|                                   | Retiree Health Care Adjustment                      | 0.00           | \$ (2,138)        | \$ -                | \$ (2,138)          | \$ -               |                  |
|                                   | Unemployment Insurance Adjustment                   | 0.00           | \$ 1,015          | \$ -                | \$ 1,015            | \$ -               |                  |
|                                   | IT Services Transfer Adjustment                     | 0.00           | \$ -              | \$ 750              | \$ 750              | \$ -               |                  |
|                                   | OneSD Support Adjustment                            | 0.00           | \$ -              | \$ (532)            | \$ (532)            | \$ -               |                  |
|                                   | Adjustment to Baseline Level                        | 0.00           | \$ 1,961          | \$ -                | \$ 1,961            | \$ -               |                  |
| <b>Council District 8 Total</b>   |   | <b>0.00</b>    | <b>\$ (2,186)</b> | <b>\$ 218</b>       | <b>\$ -</b>         | <b>\$ -</b>        |                  |
| Debt Management                   | Fringe Benefit Adjustments                          | 0.00           | \$ 2,706          | \$ -                | \$ 2,706            | \$ -               |                  |
|                                   | Retiree Health Care Adjustment                      | 0.00           | \$ (3,634)        | \$ -                | \$ (3,634)          | \$ -               |                  |
|                                   | Unemployment Insurance Adjustment                   | 0.00           | \$ 2,348          | \$ -                | \$ 2,348            | \$ -               |                  |
| <b>Debt Management Total</b>      |   | <b>0.00</b>    | <b>\$ 1,420</b>   | <b>\$ -</b>         | <b>\$ 1,420</b>     | <b>\$ -</b>        |                  |
| Development Services              | IT Restructure                                      | 0.00           | \$ -              | \$ (545)            | \$ (545)            | \$ -               |                  |
|                                   | Reduction in Publishing Services Costs              | 0.00           | \$ -              | \$ (8,167)          | \$ (8,167)          | \$ -               |                  |
|                                   | Fringe Benefit Adjustments                          | 0.00           | \$ (15,257)       | \$ -                | \$ (15,257)         | \$ -               |                  |
|                                   | Retiree Health Care Adjustment                      | 0.00           | \$ (25,225)       | \$ -                | \$ (25,225)         | \$ -               |                  |
|                                   | Unemployment Insurance Adjustment                   | 0.00           | \$ 13,149         | \$ -                | \$ 13,149           | \$ -               |                  |
|                                   | <b>Development Services Total</b>                   |                | <b>0.00</b>       | <b>\$ (27,333)</b>  | <b>\$ (8,712)</b>   | <b>\$ (38,045)</b> | <b>\$ -</b>      |
| Disability Services               | IT Restructure                                      | 0.00           | \$ -              | \$ (33)             | \$ (33)             | \$ -               |                  |
|                                   | MTS Maintenance of Effort (MOE) Payment             | 0.00           | \$ -              | \$ (181,102)        | \$ (181,102)        | \$ -               |                  |
|                                   | Support for ADA Capital Projects                    | 0.00           | \$ -              | \$ 2,731,029        | \$ 2,731,029        | \$ -               |                  |
|                                   | Fringe Benefit Adjustments                          | 0.00           | \$ (790)          | \$ -                | \$ (790)            | \$ -               |                  |
|                                   | Retiree Health Care Adjustment                      | 0.00           | \$ (855)          | \$ -                | \$ (855)            | \$ -               |                  |
| <b>Disability Services Total</b>  |   | <b>0.00</b>    | <b>\$ (884)</b>   | <b>\$ 2,549,894</b> | <b>\$ 2,548,910</b> | <b>\$ -</b>        |                  |
| Economic Development              | Addition of 1.00 Community Development Specialist 4 | 1.00           | \$ 115,628        | \$ -                | \$ 115,628          | \$ 115,628         |                  |
|                                   | Fringe Benefit Adjustments                          | 0.00           | \$ (1,694)        | \$ -                | \$ (1,694)          | \$ -               |                  |
|                                   | Retiree Health Care Adjustment                      | 0.00           | \$ (2,351)        | \$ -                | \$ (2,351)          | \$ -               |                  |
|                                   | Unemployment Insurance Adjustment                   | 0.00           | \$ 1,388          | \$ -                | \$ 1,388            | \$ -               |                  |
| <b>Economic Development Total</b> |   | <b>1.00</b>    | <b>\$ 112,971</b> | <b>\$ (230)</b>     | <b>\$ 112,971</b>   | <b>\$ 113,626</b>  |                  |
| Environmental Services            | IT Restructure                                      | 0.00           | \$ -              | \$ (230)            | \$ (230)            | \$ -               |                  |
|                                   | Reduction in Cell Phone Expenditures                | 0.00           | \$ -              | \$ (30,000)         | \$ (30,000)         | \$ -               |                  |
|                                   | Automated Refuse Container Revenue                  | 0.00           | \$ -              | \$ -                | \$ -                | \$ 50,000          |                  |
|                                   | Fringe Benefit Adjustments                          | 0.00           | \$ (14,322)       | \$ -                | \$ (14,322)         | \$ -               |                  |
|                                   | Sanitation Driver Position Swap                     | 0.00           | \$ (2,708)        | \$ -                | \$ (2,708)          | \$ -               |                  |
|                                   | Retiree Health Care Adjustment                      | 0.00           | \$ (29,033)       | \$ -                | \$ (29,033)         | \$ -               |                  |
|                                   | Unemployment Insurance Adjustment                   | 0.00           | \$ 12,562         | \$ -                | \$ 12,562           | \$ -               |                  |
|                                   | Environmental Services Restructure                  | (0.44)         | \$ (32,800)       | \$ -                | \$ (32,800)         | \$ -               |                  |
|                                   | <b>Environmental Services Total</b>                 |                | <b>(0.44)</b>     | <b>\$ (88,801)</b>  | <b>\$ (30,230)</b>  | <b>\$ (88,831)</b> | <b>\$ 50,000</b> |
|                                   | Ethics Commission                                   | IT Restructure | 0.00              | \$ -                | \$ (10)             | \$ (10)            | \$ -             |
| Fringe Benefit Adjustments        |   | 0.00           | \$ (814)          | \$ -                | \$ (814)            | \$ -               |                  |
| Retiree Health Care Adjustment    |   | 0.00           | \$ (1,068)        | \$ -                | \$ (1,068)          | \$ -               |                  |
| Unemployment Insurance Adjustment |   | 0.00           | \$ 678            | \$ -                | \$ 678              | \$ -               |                  |
| <b>Ethics Commission Total</b>    |   | <b>0.00</b>    | <b>\$ (1,204)</b> | <b>\$ (10)</b>      | <b>\$ (1,214)</b>   | <b>\$ -</b>        |                  |
| Financial Management              | IT Restructure                                      | 0.00           | \$ -              | \$ (46)             | \$ (46)             | \$ -               |                  |
|                                   | Reduction in Publishing Services Costs              | 0.00           | \$ -              | \$ (11,435)         | \$ (11,435)         | \$ -               |                  |
|                                   | Fringe Benefit Adjustments                          | 0.00           | \$ (4,387)        | \$ -                | \$ (4,387)          | \$ -               |                  |
|                                   | Retiree Health Care Adjustment                      | 0.00           | \$ (6,199)        | \$ -                | \$ (6,199)          | \$ -               |                  |
| <b>Financial Management Total</b> |   | <b>0.00</b>    | <b>\$ 3,846</b>   | <b>\$ (11,481)</b>  | <b>\$ 3,846</b>     | <b>\$ -</b>        |                  |

UPDATE TO THE FISCAL YEAR 2012 MAYOR'S MAY REVISION GENERAL FUND SUMMARY TABLE

| DEPARTMENT TITLE  | BUDGET ADJUSTMENT | FTE          | PE                  | NPE                 | EXP                 | REVENUE             |
|---|-------------------|--------------|---------------------|---------------------|---------------------|---------------------|
| IT Restructure  |                   | 0.00         | \$ -                | \$ (5,461)          | \$ (5,461)          | \$ -                |
| Reduction in Publishing Services Costs                    |                   | 0.00         | \$ -                | \$ (19,521)         | \$ (19,521)         | \$ -                |
| Restoration of Assistant Fire Marshall                    |                   | 1.00         | \$ 169,977          | \$ -                | \$ 169,977          | \$ -                |
| Business Emergency Response Team Program                  |                   | 0.00         | \$ 24,594           | \$ 16,180           | \$ 40,774           | \$ 50,000           |
| San Diego Lindbergh Field Airport Contract Renegotiation  |                   | 0.00         | \$ -                | \$ -                | \$ -                | \$ 1,000,000        |
| Fire Alert System Upgrade                                 |                   | 0.00         | \$ -                | \$ 3,400,000        | \$ 3,400,000        | \$ -                |
| Lifeguard Training  |                   | 0.00         | \$ 200,000          | \$ -                | \$ 200,000          | \$ -                |
| Fringe Benefit Adjustments                                |                   | 0.00         | \$ (200,925)        | \$ -                | \$ (200,925)        | \$ -                |
| Retiree Health Care Adjustment                            |                   | 0.00         | \$ (221,670)        | \$ -                | \$ (221,670)        | \$ -                |
| Unemployment Insurance Adjustment                         |                   | 0.00         | \$ 124,694          | \$ -                | \$ 124,693          | \$ -                |
| Teamsters Local 911 Mandatory Furlough Restoration        |                   | 0.00         | \$ (132,600)        | \$ -                | \$ (132,600)        | \$ -                |
| <b>Fire-Rescue Total</b>                                  |                   | <b>1.00</b>  | <b>\$ 25,330</b>    | <b>\$ 3,881,186</b> | <b>\$ 3,355,267</b> | <b>\$ 1,050,000</b> |
| General Fund Departments                                  |                   | 0.00         | \$ -                | \$ 454,954          | \$ 454,954          | \$ -                |
| OneSD Support Adjustment                                  |                   | 0.00         | \$ -                | \$ 620,544          | \$ 620,544          | \$ -                |
| <b>General Fund Departments Total</b>                     |                   | <b>0.00</b>  | <b>\$ -</b>         | <b>\$ 1,075,498</b> | <b>\$ 1,075,498</b> | <b>\$ -</b>         |
| Human Resources   |                   | 0.00         | \$ -                | \$ (146)            | \$ (146)            | \$ -                |
| IT Restructure  |                   | 0.00         | \$ (2,044)          | \$ -                | \$ (2,044)          | \$ -                |
| Fringe Benefit Adjustments                                |                   | 0.00         | \$ (2,565)          | \$ -                | \$ (2,565)          | \$ -                |
| Retiree Health Care Adjustment                            |                   | 0.00         | \$ 1,714            | \$ -                | \$ 1,714            | \$ -                |
| Unemployment Insurance Adjustment                         |                   | 0.00         | \$ (2,885)          | \$ (146)            | \$ (3,031)          | \$ -                |
| <b>Human Resources Total</b>                              |                   | <b>0.00</b>  | <b>\$ -</b>         | <b>\$ (2,112)</b>   | <b>\$ (2,112)</b>   | <b>\$ -</b>         |
| Library   |                   | 30.10        | \$ 2,613,145        | \$ 105,149          | \$ 2,718,294        | \$ -                |
| Partial Restoration of Library Positions and Expenditures |                   | 0.00         | \$ (33,820)         | \$ -                | \$ (33,820)         | \$ -                |
| Fringe Benefit Adjustments                                |                   | 0.00         | \$ (77,382)         | \$ -                | \$ (77,382)         | \$ -                |
| Retiree Health Care Adjustment                            |                   | 0.00         | \$ 25,121           | \$ -                | \$ 25,121           | \$ -                |
| Unemployment Insurance Adjustment                         |                   | 0.00         | \$ 2,627,364        | \$ 109,037          | \$ 2,736,401        | \$ -                |
| <b>Library Total</b>                                      |                   | <b>30.10</b> | <b>\$ 2,627,364</b> | <b>\$ 109,037</b>   | <b>\$ 2,736,401</b> | <b>\$ -</b>         |
| Major General Fund Revenues                               |                   | 0.00         | \$ -                | \$ -                | \$ -                | \$ 800,336          |
| Redevelopment Agency Debt Repayment                       |                   | 0.00         | \$ -                | \$ -                | \$ -                | \$ (150,076)        |
| Tax Increment Sharing                                     |                   | 0.00         | \$ -                | \$ -                | \$ -                | \$ 156,863          |
| Revised Interest Earnings                                 |                   | 0.00         | \$ -                | \$ -                | \$ -                | \$ 2,119,499        |
| Transient Occupancy Tax (TOT)                             |                   | 0.00         | \$ -                | \$ -                | \$ -                | \$ 3,228,842        |
| <b>Major General Fund Revenues Total</b>                  |                   | <b>0.00</b>  | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 3,228,842</b> |
| Office of Homeland Security                               |                   | 0.00         | \$ -                | \$ (17)             | \$ (17)             | \$ -                |
| IT Restructure  |                   | 0.00         | \$ -                | \$ -                | \$ -                | \$ 15,985           |
| Homeland Security Grant Reimbursement                     |                   | 0.00         | \$ (1,541)          | \$ -                | \$ (1,541)          | \$ -                |
| Fringe Benefit Adjustments                                |                   | 0.00         | \$ (2,565)          | \$ -                | \$ (2,565)          | \$ -                |
| Retiree Health Care Adjustment                            |                   | 0.00         | \$ 1,374            | \$ -                | \$ 1,374            | \$ -                |
| Unemployment Insurance Adjustment                         |                   | 0.00         | \$ (2,732)          | \$ (17)             | \$ (2,749)          | \$ 15,985           |
| <b>Office of Homeland Security Total</b>                  |                   | <b>0.00</b>  | <b>\$ (2,732)</b>   | <b>\$ (17)</b>      | <b>\$ (2,749)</b>   | <b>\$ 15,985</b>    |
| Office of the Assistant COO                               |                   | 0.00         | \$ (341)            | \$ -                | \$ (341)            | \$ -                |
| Fringe Benefit Adjustments                                |                   | 0.00         | \$ (214)            | \$ -                | \$ (214)            | \$ -                |
| Retiree Health Care Adjustment                            |                   | 0.00         | \$ (697)            | \$ -                | \$ (697)            | \$ -                |
| Unemployment Insurance Adjustment                         |                   | 0.00         | \$ 313              | \$ -                | \$ 313              | \$ -                |
| <b>Office of the Assistant COO Total</b>                  |                   | <b>0.00</b>  | <b>\$ (242)</b>     | <b>\$ -</b>         | <b>\$ (242)</b>     | <b>\$ -</b>         |
| Office of the Chief Financial Officer                     |                   | 0.00         | \$ (641)            | \$ -                | \$ (641)            | \$ -                |
| Fringe Benefit Adjustments                                |                   | 0.00         | \$ 615              | \$ -                | \$ 615              | \$ -                |
| Retiree Health Care Adjustment                            |                   | 0.00         | \$ (723)            | \$ -                | \$ (723)            | \$ -                |
| Unemployment Insurance Adjustment                         |                   | 0.00         | \$ (485)            | \$ -                | \$ (485)            | \$ -                |
| <b>Office of the Chief Financial Officer Total</b>        |                   | <b>0.00</b>  | <b>\$ (485)</b>     | <b>\$ -</b>         | <b>\$ (485)</b>     | <b>\$ -</b>         |
| Office of the Chief Operating Officer                     |                   | 0.00         | \$ (428)            | \$ -                | \$ (428)            | \$ -                |
| Fringe Benefit Adjustments                                |                   | 0.00         | \$ 543              | \$ -                | \$ 543              | \$ -                |
| Retiree Health Care Adjustment                            |                   | 0.00         | \$ (376)            | \$ -                | \$ (376)            | \$ -                |
| Unemployment Insurance Adjustment                         |                   | 0.00         | \$ -                | \$ -                | \$ -                | \$ -                |
| <b>Office of the Chief Operating Officer Total</b>        |                   | <b>0.00</b>  | <b>\$ (376)</b>     | <b>\$ -</b>         | <b>\$ (376)</b>     | <b>\$ -</b>         |

UPDATE TO THE FISCAL YEAR 2012 MAYOR'S MAY REVISION GENERAL FUND SUMMARY TABLE

| DEPARTMENT TITLE   | BUDGET ADJUSTMENT                                     | FTE          | PE                  | NPE                | EXP                 | REVENUE             |
|--|---|--------------|---------------------|--------------------|---------------------|---------------------|
|  | IT Restructure  | 0.00         | \$ -                | \$ (2)             | \$ (2)              | \$ -                |
| Office of the IBA  | Fringe Benefit Adjustments                            | 0.00         | \$ (1,839)          | \$ -               | \$ (1,839)          | \$ -                |
|  | Retiree Health Care Adjustment                        | 0.00         | \$ (2,138)          | \$ -               | \$ (2,138)          | \$ -                |
|  | Unemployment Insurance Adjustment                     | 0.00         | \$ 1,714            | \$ -               | \$ 1,714            | \$ -                |
| <b>Office of the IBA Total</b>                                 |   | <b>0.00</b>  | <b>\$ (2,263)</b>   | <b>\$ (2)</b>      | <b>\$ (2,263)</b>   | <b>\$ -</b>         |
| Office of the Mayor  | IT Restructure  | 0.00         | \$ -                | \$ (28)            | \$ (28)             | \$ -                |
|  | Fringe Benefit Adjustments                            | 0.00         | \$ (5,402)          | \$ -               | \$ (5,402)          | \$ -                |
|  | Retiree Health Care Adjustment                        | 0.00         | \$ (7,695)          | \$ -               | \$ (7,695)          | \$ -                |
|  | Unemployment Insurance Adjustment                     | 0.00         | \$ 5,034            | \$ -               | \$ 5,034            | \$ -                |
| <b>Office of the Mayor Total</b>                               |   | <b>0.00</b>  | <b>\$ (8,063)</b>   | <b>\$ (28)</b>     | <b>\$ (8,063)</b>   | <b>\$ -</b>         |
|  | IT Restructure  | 0.00         | \$ -                | \$ (1,234)         | \$ (1,234)          | \$ -                |
|  | Reduction in Publishing Services Costs                | 0.00         | \$ -                | \$ (16,437)        | \$ (16,437)         | \$ -                |
|  | Reduction in Cell Phone Expenditures                  | 0.00         | \$ -                | \$ (60,000)        | \$ (60,000)         | \$ -                |
|  | Reinstatement of Recreation Center Hours of Operation | 48.19        | \$ 2,631,490        | \$ 664,628         | \$ 3,296,118        | \$ 394,006          |
| Park & Recreation  | After School Program Staffing Adjustment              | 0.00         | \$ (3,260)          | \$ -               | \$ (3,260)          | \$ -                |
|  | Restoration of Fire Pits                              | 2.00         | \$ 146,098          | \$ (26,098)        | \$ 120,000          | \$ 120,000          |
|  | Addition of TOT Revenue                               | 0.00         | \$ -                | \$ -               | \$ -                | \$ 1,894,307        |
|  | Fringe Benefit Adjustments                            | 0.00         | \$ (58,047)         | \$ -               | \$ (58,047)         | \$ -                |
|  | Retiree Health Care Adjustment                        | 0.00         | \$ (129,384)        | \$ -               | \$ (129,384)        | \$ -                |
|  | Unemployment Insurance Adjustment                     | 0.00         | \$ 45,605           | \$ -               | \$ 45,604           | \$ -                |
| <b>Park &amp; Recreation Total</b>                             |   | <b>50.19</b> | <b>\$ 2,632,802</b> | <b>\$ 560,858</b>  | <b>\$ 3,183,360</b> | <b>\$ 2,408,313</b> |
| Personnel  | IT Restructure  | 0.00         | \$ -                | \$ (99)            | \$ (99)             | \$ -                |
|  | Fringe Benefit Adjustments                            | 0.00         | \$ (6,018)          | \$ -               | \$ (6,018)          | \$ -                |
|  | Retiree Health Care Adjustment                        | 0.00         | \$ (12,184)         | \$ -               | \$ (12,184)         | \$ -                |
|  | Unemployment Insurance Adjustment                     | 0.00         | \$ 6,130            | \$ -               | \$ 6,130            | \$ -                |
| <b>Personnel Total</b>   |   | <b>0.00</b>  | <b>\$ (12,072)</b>  | <b>\$ (99)</b>     | <b>\$ (12,171)</b>  | <b>\$ -</b>         |
| Police   | IT Restructure  | 0.00         | \$ -                | \$ (38,320)        | \$ (38,320)         | \$ -                |
|  | Reduction in Publishing Services Costs                | 0.00         | \$ -                | \$ (24,512)        | \$ (24,512)         | \$ -                |
|  | Delinquent Parking Citations                          | 0.00         | \$ -                | \$ -               | \$ -                | \$ 947,940          |
|  | Restoration of Criminalist 2                          | 1.00         | \$ 124,646          | \$ -               | \$ 124,646          | \$ -                |
|  | Restoration of Police Sergeant                        | 1.00         | \$ 149,025          | \$ -               | \$ 149,025          | \$ -                |
|  | Negligent Impound Revenue                             | 0.00         | \$ -                | \$ -               | \$ -                | \$ (470,119)        |
|  | CAD Hardware and Software Upgrade                     | 0.00         | \$ -                | \$ 330,672         | \$ 330,672          | \$ -                |
|  | Fringe Benefit Adjustments                            | 0.00         | \$ (428,001)        | \$ -               | \$ (428,001)        | \$ -                |
|  | IT Efficiencies                                       | 1.00         | \$ -                | \$ -               | \$ -                | \$ -                |
|  | Retiree Health Care Adjustment                        | 0.00         | \$ (506,990)        | \$ -               | \$ (506,990)        | \$ -                |
|  | Unemployment Insurance Adjustment                     | 0.00         | \$ 294,508          | \$ -               | \$ 294,507          | \$ -                |
| <b>Police Total</b>  |   | <b>3.00</b>  | <b>\$ (83,967)</b>  | <b>\$ 267,840</b>  | <b>\$ (83,979)</b>  | <b>\$ 477,821</b>   |
| Public Works - Engineering & Capital Projects                  | IT Restructure  | 0.00         | \$ -                | \$ (9,026)         | \$ (9,026)          | \$ -                |
|  | Reduction in Publishing Services Costs                | 0.00         | \$ -                | \$ (18,003)        | \$ (18,003)         | \$ -                |
|  | Reduction in Cell Phone Expenditures                  | 0.00         | \$ -                | \$ (30,000)        | \$ (30,000)         | \$ -                |
|  | Underground Surcharge Fund Restructure                | 4.51         | \$ 385,929          | \$ -               | \$ 385,929          | \$ 385,929          |
|  | Fringe Benefit Adjustments                            | 0.00         | \$ (34,110)         | \$ -               | \$ (34,110)         | \$ -                |
|  | Retiree Health Care Adjustment                        | 0.00         | \$ (92,986)         | \$ -               | \$ (92,986)         | \$ -                |
|  | Unemployment Insurance Adjustment                     | 0.00         | \$ 52,300           | \$ -               | \$ 52,300           | \$ -                |
| <b>Public Works - Engineering &amp; Capital Projects Total</b> |   | <b>4.51</b>  | <b>\$ 311,193</b>   | <b>\$ (67,029)</b> | <b>\$ 264,104</b>   | <b>\$ 345,929</b>   |

UPDATE TO THE FISCAL YEAR 2012 MAYOR'S MAY REVISION GENERAL FUND SUMMARY TABLE

| DEPARTMENT TITLE | BUDGET ADJUSTMENT                             | FTE          | PE                  | NPE                  | EXP                  | REVENUE              |
|------------------|---|--------------|---------------------|----------------------|----------------------|----------------------|
|                  | IT Restructure                                | 0.00         | \$ -                | \$ (9,601)           | \$ (9,601)           | \$ -                 |
|                  | Reduction in Cell Phone Expenditures          | 0.00         | \$ -                | \$ (30,000)          | \$ (30,000)          | \$ -                 |
|                  | Reduction of Bond Principal Payment           | 0.00         | \$ -                | \$ (460,370)         | \$ (460,370)         | \$ -                 |
|                  | Addition of Assistant Engineer - Civil        | 1.00         | \$ 99,299           | \$ -                 | \$ 99,299            | \$ -                 |
|                  | Public Utilities SLA Adjustment               | 0.00         | \$ -                | \$ (300,000)         | \$ (300,000)         | \$ (755,800)         |
|                  | Reduction of Heating Technician               | (1.00)       | \$ (80,732)         | \$ -                 | \$ (80,732)          | \$ -                 |
|                  | Fringe Benefit Adjustments                    | 0.00         | \$ (10,445)         | \$ -                 | \$ (10,445)          | \$ -                 |
|                  | Retiree Health Care Adjustment                | 0.00         | \$ (20,735)         | \$ -                 | \$ (20,735)          | \$ -                 |
|                  | Unemployment Insurance Adjustment             | 0.00         | \$ 8,862            | \$ -                 | \$ 8,862             | \$ -                 |
|                  | <b>Public Works - General Services Total</b>  | <b>0.00</b>  | <b>\$ (8,760)</b>   | <b>\$ (788,973)</b>  | <b>\$ (803,723)</b>  | <b>\$ (755,800)</b>  |
|                  | IT Restructure                                | 1.00         | \$ 87,177           | \$ (331)             | \$ 86,846            | \$ -                 |
|                  | SRM Contractor/Vendor Registration            | 0.00         | \$ -                | \$ 900,000           | \$ 900,000           | \$ -                 |
|                  | Reimbursement Revenue                         | 0.00         | \$ -                | \$ -                 | \$ -                 | \$ 150,000           |
|                  | Fringe Benefit Adjustments                    | 0.00         | \$ (4,383)          | \$ -                 | \$ (4,383)           | \$ -                 |
|                  | Retiree Health Care Adjustment                | 0.00         | \$ (7,481)          | \$ -                 | \$ (7,481)           | \$ -                 |
|                  | Unemployment Insurance Adjustment             | 0.00         | \$ 3,612            | \$ -                 | \$ 3,612             | \$ -                 |
|                  | <b>Purchasing &amp; Contracting Total</b>     | <b>1.00</b>  | <b>\$ 78,325</b>    | <b>\$ 899,669</b>    | <b>\$ 978,594</b>    | <b>\$ 150,000</b>    |
|                  | Fringe Benefit Adjustments                    | 0.00         | \$ (42,907)         | \$ -                 | \$ (42,907)          | \$ -                 |
|                  | Retiree Health Care Adjustment                | 0.00         | \$ (5,772)          | \$ -                 | \$ (5,772)           | \$ -                 |
|                  | Unemployment Insurance Adjustment             | 0.00         | \$ 3,343            | \$ -                 | \$ 3,343             | \$ -                 |
|                  | <b>Real Estate Assets Total</b>               | <b>0.00</b>  | <b>\$ (45,336)</b>  | <b>\$ -</b>          | <b>\$ (45,336)</b>   | <b>\$ -</b>          |
|                  | IT Restructure                                | 0.00         | \$ -                | \$ (20,555)          | \$ (20,555)          | \$ -                 |
|                  | Reduction in Publishing Services Costs        | 0.00         | \$ -                | \$ (68,995)          | \$ (68,995)          | \$ -                 |
|                  | Reduction in Cell Phone Expenditures          | 0.00         | \$ -                | \$ (50,000)          | \$ (50,000)          | \$ -                 |
|                  | Reduction of Bond Principal Payment           | 0.00         | \$ -                | \$ (1,439,630)       | \$ (1,439,630)       | \$ -                 |
|                  | Addition of Deputy Director                   | 1.00         | \$ -                | \$ -                 | \$ -                 | \$ -                 |
|                  | Trench Restoration SLA                        | 0.00         | \$ -                | \$ (2,300,000)       | \$ (2,300,000)       | \$ (2,300,000)       |
|                  | Gas Tax Reimbursement                         | 0.00         | \$ -                | \$ 11,800,000        | \$ 11,800,000        | \$ 11,800,000        |
|                  | QEGB Treasury Subsidy                         | 1.00         | \$ 90,006           | \$ 383,403           | \$ 473,409           | \$ 473,409           |
|                  | Enterprise Asset Management (EAM) Restructure | (2.00)       | \$ (243,101)        | \$ (873,042)         | \$ (1,116,143)       | \$ -                 |
|                  | Concrete Repairs                              | 0.00         | \$ -                | \$ 1,319,443         | \$ 1,319,443         | \$ -                 |
|                  | Fringe Benefit Adjustments                    | 0.00         | \$ (41,262)         | \$ -                 | \$ (41,262)          | \$ -                 |
|                  | <b>Retiree Health Care Adjustment</b>         | <b>0.00</b>  | <b>\$ (90,422)</b>  | <b>\$ -</b>          | <b>\$ (90,422)</b>   | <b>\$ -</b>          |
|                  | Unemployment Insurance Adjustment             | 0.00         | \$ 37,855           | \$ -                 | \$ 37,855            | \$ -                 |
|                  | <b>Transportation &amp; Storm Water Total</b> | <b>0.00</b>  | <b>\$ (246,924)</b> | <b>\$ 8,750,624</b>  | <b>\$ 8,503,700</b>  | <b>\$ 9,973,409</b>  |
|                  | <b>General Fund Total</b>                     | <b>90.36</b> | <b>\$ 4,486,513</b> | <b>\$ 16,849,243</b> | <b>\$ 21,336,756</b> | <b>\$ 17,116,313</b> |

Update to the Fiscal Year 2012 Mayor's May Revision CIP Schedule  
**Capital Improvements Program (CIP)**  
 FY2012 May Revision

## Environmental Services

### Environmental Services Facilities Improvements - ABT00005

| Fund                            | Proposed | Change    | Revised   |
|---------------------------------|----------|-----------|-----------|
| 700040 Refuse Disposal CIP Fund | \$0      | \$115,090 | \$115,090 |

This change reflects an increase of \$115,090 which will initiate planning and design for the construction of Americans with Disabilities Act (ADA) upgrades at the Environmental Services Department's (ESD) Ridgehaven facility. The estimated total cost of the project is \$600,000. Construction funding for the project is currently unidentified and dependent upon the the Refuse Disposal Fund's Five-Year Plan. The new Fiscal Year 2012 project budget is \$115,090.

## Fire-Rescue

### SDFD Station Alerting - L12002

| Fund                                       | Proposed | Change      | Revised     |
|--|----------|-------------|-------------|
| 400265 CIP Contributions from General Fund | \$0      | \$3,400,000 | \$3,400,000 |

This change reflects an increase of \$3.4 million to replace the Fire In-Station Alerting System at fire stations Citywide. The current alerting system technology is 21 years old and is no longer in service forcing the department to rely upon a back-up system. This increase is the result of one-time savings of \$1.7 million in the General Fund and higher than anticipated reserves of \$1.7 million. This is a new project for Fiscal Year 2012 with a project budget of \$3.4 million.

## General Services

### Americans with Disabilities Improvements - ABE00001

| Fund                                       | Proposed | Change      | Revised     |
|--|----------|-------------|-------------|
| 400265 CIP Contributions from General Fund | \$0      | \$2,731,029 | \$2,731,029 |

This change reflects an increase of \$2.7 million to fulfill ADA requirements Citywide. This increase is the result of one-time savings of \$1.5 million in the General Fund and higher than anticipated reserves of \$1.2 million. The new Fiscal Year 2012 project budget is \$2.7 million.

### City Facilities Improvements - ABT00001

| Fund  | Proposed | Change    | Revised   |
|---|----------|-----------|-----------|
| 400624 Deferred Maint Revenue 2009A-Project | \$0      | \$300,000 | \$300,000 |

This change reflects an increase of \$300,000 from bond interest. This increase in funding will be used for roofing, heating and air conditioning improvements at the Carmel Mountain Ranch Recreation Center. The new Fiscal Year 2012 budget is \$300,000.

**Capital Improvements Program (CIP)  
FY2012 May Revision**

**OneSD Support**

**SRM ERP Implementation - S12021**

| Fund                                       | Proposed | Change    | Revised   |
|--|----------|-----------|-----------|
| 400265 CIP Contributions from General Fund | \$0      | \$900,000 | \$900,000 |

This change reflects an increase of \$900,000 to implement the Supplier Relationship Management (SRM) module of SAP which will automate and simplify the procure-to-pay process. The cost of the full SRM implementation is estimated to be \$3.0 million; however, SRM will be implemented in phases. The implementation cost for the automated Contractor/Vendor Registration phase is \$900,000. This is a new project for Fiscal Year 2012 with an initial project budget is \$900,000.

**Park & Recreation**

**Balboa Park Golf Course Step/Handrail Replacement - S00626**

| Fund                                    | Proposed  | Change      | Revised |
|---|-----------|-------------|---------|
| 700044 Balboa Park Golf Course CIP Fund | \$100,000 | (\$100,000) | \$0     |

This change reflects a decrease of \$100,000. The project is complete and no further funding is required. The new Fiscal Year 2012 budget is \$0.

**Police**

**Police Headquarters Cogeneration Repower Project - S10131**

| Fund  | Proposed | Change   | Revised  |
|---|----------|----------|----------|
| 200225 Energy Conservation Program CIP Fund | \$0      | \$33,085 | \$33,085 |

This change reflects an increase of \$33,085. This funding is the result of a settlement agreement related to the Police Headquarters Energy Efficiency project. Current funding within the project combined with the new Fiscal Year 2012 project budget of \$33,085 will support Fiscal Year 2012 needs.

**Public Utilities**

**CIS ERP Implementation - S11100**

| Fund   | Proposed    | Change        | Revised     |
|--|-------------|---------------|-------------|
| 700008 Muni Sewer Utility - CIP Funding Source | \$3,880,204 | (\$2,470,390) | \$1,409,814 |
| 700010 Water Utility - CIP Funding Source      | \$3,880,204 | (\$2,470,390) | \$1,409,814 |

This change reflects a decrease of \$4.9 million. An action is currently before City Council to appropriate additional funds to this project in Fiscal Year 2011 due to the accelerated timeline for the project. Therefore, an equal amount is being reduced from the Fiscal Year 2012 Proposed Budget. The Fiscal Year 2012 project budget is \$2.8 million.

**Capital Improvements Program (CIP)  
FY2012 May Revision**

**Public Utilities**

**Harbor Drive Trunk Sewer Replacement - S00336**

|        | <b>Fund</b>                             | <b>Proposed</b> | <b>Change</b> | <b>Revised</b> |
|--------|---|-----------------|---------------|----------------|
| 700008 | Muni Sewer Utility - CIP Funding Source | \$0             | \$4,000,000   | \$4,000,000    |

This change reflects an increase of \$4.0 million to fulfill accelerated construction work to meet the Environmental Protection Agency's Consent Decree deadline. The new Fiscal Year 2012 budget is \$4.0 million.

**Metro Treatment Plants - ABO00001**

|        | <b>Fund</b>                              | <b>Proposed</b> | <b>Change</b> | <b>Revised</b> |
|--------|--|-----------------|---------------|----------------|
| 700009 | Metro Sewer Utility - CIP Funding Source | \$300,000       | (\$300,000)   | \$0            |

This change reflects a decrease of \$300,000. The revised amount is based on a reassessment of project spending and available funds within the project to support Fiscal Year 2012 needs. The new Fiscal Year 2012 project budget is \$0.

**Pipeline Rehabilitation - AJA00002**

|        | <b>Fund</b>                             | <b>Proposed</b> | <b>Change</b> | <b>Revised</b> |
|--------|---|-----------------|---------------|----------------|
| 700008 | Muni Sewer Utility - CIP Funding Source | \$5,470,155     | (\$5,470,155) | \$0            |

This change reflects a decrease of \$5.5 million. The revised amount is based on a reassessment of project spending and available funds within the project to support Fiscal Year 2012 needs. The new Fiscal Year 2012 project budget is \$0.

**Sewer Main Replacements - AJA00001**

|        | <b>Fund</b>                             | <b>Proposed</b> | <b>Change</b>  | <b>Revised</b> |
|--------|---|-----------------|----------------|----------------|
| 700008 | Muni Sewer Utility - CIP Funding Source | \$53,534,346    | (\$23,534,346) | \$30,000,000   |

This change reflects a decrease of \$23.5 million. The revised amount is based on a reassessment of project spending and available funds within the project to support Fiscal Year 2012 needs. The new Fiscal Year 2012 project budget is \$30.0 million.

**South Bay Reclamation System - S00018**

|        | <b>Fund</b>                        | <b>Proposed</b> | <b>Change</b> | <b>Revised</b> |
|--------|------------------------------------|-----------------|---------------|----------------|
| 700010 | Water Utility - CIP Funding Source | \$0             | \$150,000     | \$150,000      |

This change reflects an increase of \$150,000 to install a new flow meter to increase accuracy and reliability of flow data. The new Fiscal Year 2012 project is \$150,000.

## Capital Improvements Program (CIP) FY2012 May Revision

### Public Utilities

#### Water Main Replacements - AKB00003

| Fund                                      | Proposed     | Change         | Revised      |
|---|--------------|----------------|--------------|
| 700010 Water Utility - CIP Funding Source | \$64,912,978 | (\$25,000,000) | \$39,912,978 |

This change reflects a decrease of \$25.0 million. The revised amount is based on a reassessment of project spending and available funds within the project to support Fiscal Year 2012 needs. The new Fiscal Year 2012 project budget is \$39.9 million.

### Transportation & Storm Water

#### Scripps Ranch/Mira Mesa Medians Project - S00838

| Fund                                | Proposed | Change    | Revised   |
|-------------------------------------|----------|-----------|-----------|
| 400264 Private & Others Contrib-CIP | \$0      | \$156,676 | \$156,676 |

This change reflects an increase of \$156,676 as a result of fair share contribution received from the developer. The new Fiscal Year 2012 project budget is \$156,676.

#### State Route 163/Friars Road - S00851

| Fund                              | Proposed | Change      | Revised     |
|-----------------------------------|----------|-------------|-------------|
| 400135 Mission Valley-Urban Comm. | \$0      | \$5,075,500 | \$5,075,500 |

This change reflects an increase of \$5.1 million. Mission Valley Development Impact Fees (DIF) have recently become available for use in this project. Current funding within the project combined with this request will support Fiscal Year 2012 needs. The Fiscal Year 2012 project budget is \$10.5 million.

|                  |                      |                       |                      |
|------------------|----------------------|-----------------------|----------------------|
| <b>Total CIP</b> | <b>\$253,435,628</b> | <b>(\$42,483,901)</b> | <b>\$210,951,727</b> |
|------------------|----------------------|-----------------------|----------------------|